

# EXHIBIT A

| ASSETS   | Plan of Orderly<br>Liquidation Amount | Chapter 7<br>Liquidation Amount |        | Notes |
|--|---------------------------------------|---------------------------------|--------|-------|
|  |                                       |                                 |        |       |
| Financial Accounts   | \$ 77,918.00                          | \$ 77,918.00                    |        | (A)   |
| Fuel and Convenience Store Inventory at Leased Stations          | \$ 1,206,000.00                       | \$ 1,206,000.00                 |        | (B)   |
| Fuel and Convenience Store Inventory at Freedom Medical Stations | \$ 603,000.00                         | \$ 603,000.00                   |        | (C)   |
| Security Deposit   | \$ 995,000.00                         | \$ 995,000.00                   |        |       |
| Office Furniture and Equipment                                   | \$ 1,660.00                           | \$ 1,660.00                     |        | (D)   |
| Fuel Dispensers at Leased Stations                               | \$ 100,000.00                         | \$ 100,000.00                   |        |       |
| Vehicle  | \$ 19,130.83                          | \$ 19,130.83                    |        | (E)   |
| Leasehold Interests  | Unknown                               | Unknown                         |        |       |
| Causes of Action   | Unknown                               | Unknown                         |        |       |
| Interest in Management Companies Accounts                        | \$ -                                  | \$ -                            |        | (F)   |
| Licenses   | \$ -                                  | \$ -                            |        |       |
| Goodwill   | \$ -                                  | \$ -                            |        |       |
| CAP Settlement Payment   | \$ 200,000.00                         | \$ -                            |        |       |
| <b>TOTAL ASSETS</b>  | <b>\$ 3,202,708.83</b>                | <b>\$ 3,002,708.83</b>          |        |       |
| <b>Priority Claims</b>   |                                       |                                 |        |       |
| Administrative Claims  |                                       |                                 |        |       |
| Chapter 11 Claims  | \$ 450,000.00                         | \$ 450,000.00                   |        | (G)   |
| Chapter 7 Claims   | \$ -                                  | \$ 113,331.26                   |        |       |
| Wind-Down Fund   | \$ 100,000.00                         | \$ -                            |        |       |
| CAP Claims   | \$ -                                  | Unknown                         |        |       |
| Priority Tax Claims  |                                       |                                 |        |       |
| SD Dept of Rev   | \$ 16,003.60                          | \$ 16,003.60                    |        |       |
| Illinois Lottery   | \$ 25,648.30                          | \$ 25,648.30                    |        |       |
| Ohio Dept. of Tax  | \$ 470,897.13                         | \$ 470,897.13                   |        |       |
| Wisconsin Dept of Revenue  | \$ 78,082.05                          | \$ 78,082.05                    |        |       |
| Minnesota Revenue  | \$ 6,852.24                           | \$ 6,852.24                     |        |       |
| Other Priority Claims  |                                       |                                 |        |       |
| Pepsi  | \$ 25,747.02                          | \$ 25,747.02                    |        |       |
| <b>TOTAL PRIORITY CLAIMS</b>                                     | <b>\$ 1,173,230.34</b>                | <b>\$ 1,186,561.60</b>          |        |       |
| <b>SECURED CLAIMS</b>  |                                       |                                 |        |       |
| Itria Ventures   | \$ 800,000.00                         | \$ 800,000.00                   |        | (H)   |
| Huntington National Bank   | \$ 100,000.00                         | \$ 100,000.00                   |        | (I)   |
| Mercedes-Benz Financial Services                                 | \$ 19,130.83                          | \$ 19,130.83                    |        | (J)   |
| CAP  | \$ 995,000.00                         | \$ 995,000.00                   |        |       |
| <b>TOTAL SECURED CLAIMS</b>                                      | <b>\$ 1,914,130.83</b>                | <b>\$ 1,914,130.83</b>          |        |       |
| <b>TOTAL SECURED AND PRIORITY CLAIMS</b>                         | <b>\$ 3,087,361.17</b>                | <b>\$ 3,100,692.43</b>          |        |       |
| <b>TOTAL AVAILABLE FOR GENERAL UNSECURED CLAIMS</b>              | <b>\$ 115,347.66</b>                  | <b>\$ (97,983.60)</b>           |        |       |
| <b>UNSECURED CLAIMS</b>  |                                       |                                 |        |       |
| General Non-Priority Unsecured Claims                            | \$ 25,732,014.04                      | \$ 25,732,014.04                |        | (K)   |
| <b>PERCENT RECOVERY FOR UNSECURED CREDITORS</b>                  |                                       | 0.45%                           | -0.38% |       |

NOTES

- (A) As of 9/30/2024; Assumed from Debtor's Liquidation Analysis.
- (B) Assumed from average amount CAP paid for fuel and inventory at Pushback Stations
- (C) Assumed from average amount CAP paid for fuel and inventory at Pushback Stations
- (D) Assumed from Debtor's Liquidation Analysis
- (E) Matches Mercedes-Benz secured claim below
- Balance of funds in the accounts of Kareem, Inc., Ameer Inc., Leanne Investment, Inc., Leanne Ventures, Inc., and Kenan Ventures, LLC included in
- (F) value of Financial Accounts
- Estimated professional fees after objections; excludes CAP's contract
- (G) rejection claim that would arise in a hypothetical chapter 7 liquidation.
- (H) Estimated balance as of Confirmation taking into account monthly adequate protection payments.
- Valuation based on description of collateral included in UCC-1 Financing
- (I) Statement and amount for which CAP is willing to purchase the Collateral.
- (J) Assumed from Debtor's Liquidation Analysis
- (K) Assumed from Debtor's Second Amended Disclosure Statement [Docket No. 723-1]